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*Report by Finance Committee on Income Tax Administration and Reform.* (Birmingham: Chamber of Commerce. 1910. 3d.)

It is gratifying to read a report in which that usually forgotten person, the taxpayer, receives some attention. Moreover this pamphlet throws much light upon some of the practical difficulties attending the assessment of what may be called industrial and commercial income. It confirms the impression which the Report of the Parliamentary Committee of 1906 had left in the minds of those familiar with it, that under Schedule D a good deal more evasion exists than is ordinarily supposed; and shows that the honest taxpayer has no little difficulty in making correct return in the form now prescribed. The Birmingham Committee makes out a strong case in support of its contention that insufficient allowance is made for depreciation and obsolescence of plant and machinery, and that, for this and other reasons the income tax "has to be paid on a larger sum than any company would really be justified in showing as profit." It also presents strong reasons for believing that the working of the "three years' average" system under Schedule D is far from satisfactory. The absurdity of exempting coöperative societies from the income tax is also touched upon, as well as the obviously unfair procedure now followed in hearing appeals from income tax assessments. After making all allowance for possible bias on the part of a committee representing the taxpayers' interests it would seem that the Birmingham committee has pointed out certain serious defects in the much vaunted British income tax, which well merit the attention of the government. The growing interest in income taxation in the United States makes the report peculiarly interesting to Americans.

C. J. B.

NEW BOOKS

ALSTON, L. *Elements of Indian taxation, with special reference to Indian conditions.* (London. Pp. 128. 2s.)

ATTON, H. and HOLLAND, H. H. *The King's customs.* Vol. II. (London: Murray. Pp. 518. 10s. 6d.)

An account of maritime revenue, contraband traffic, introduction of free trade, and the abolition of the navigation and corn laws. This volume covers the period 1801 to 1855.

CUNNINGHAM, A. *British credit in the last Napoleonic war.* With an appendix containing a reprint of *Des finances de l'Angleterre*, by H. LASALLE. Girton College Studies. (London: Cambridge University Press. 1910.)

FITGER, E. *Der Zollstreit Canadas in den Vereinigten Staaten.* (Berlin: Simion. 1910. Pp. 63. 2m.)

FORD, J. H. *Cost of our national government*. Columbia University Lectures, George Blumenthal Foundation. (New York: Macmillan. 1910. Pp. xv, 147. \$1.60.)

HIRST, F. W. and PAISH, G. *The credit of nations; and trade balance of the United States*. National Monetary Commission. (Washington. Sen. Doc., No. 579. 1910.)

The contribution by Mr. Hirst, editor of the *Economist*, summarizes the history of the national debts of Great Britain, Germany, France, and the United States. For the most part the author follows the writings of well-known writers. The essay by Mr. Paish, editor of *The Statist*, is critical in character; he discusses the effect of capital investments upon trade; and makes independent calculations of Europe's investments in the United States, and of the remittances made by the United States to Europe in the settlement of trade balances, by tourists, to friends, for freight, and insurance. It is concluded that this country has to make an annual payment of about \$595,000,000 for purposes other than the purchase of foreign goods. The inquiry is reinforced by several pages of useful tables.

SCHÖNBERG, L. *Die Technik des Finanzhaushalts der deutschen Städte im Mittelalter*. (Stuttgart: Cotta. 1910. Pp. xiv, 199. 4.20m.)

WITTMAYER, L. *Eigenwirtschaft der Gemeinden und Individualrechte der Steuersahler*. (Leipzig: Duncker and Humblot. 1910.)

A juristic study of the rights and duties of the French taxpayer in his relation to the local administration.

## Population and Migration

*Report on Industrial Employment of Married Women and Infantile Mortality*. (Birmingham, England: Health Department. 1910. Pp. 27.)

A study was made of two wards in Birmingham for the year 1908, to determine whether the industrial employment of mothers prejudicially affected their own health, or the health of their infants. These two wards selected had a greater density of population, and the industrial employment of women was more common in this section. The economic and social position of the families in which the mothers were industrially employed was similar to that of the families where the mothers were in the home during the year in question. There were 1,503 children born alive in these wards during 1908, and 39 still-births. It was impossible to study all of the children during the first year of life, but there were 1,212 mothers who could be followed throughout this year. Of these 601 were not industrially employed during pregnancy and 611 were so employed. 31.5 per cent of the mothers were employed after the birth of their children, and 68.5 per cent were not